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GOVERNMENT GAZETTE

BOLETIM OFICIAL

SUPPLEMENT

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

Secretariat

Law Department

Legislature Department

No. LA/470

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 17th July 1964 is hereby published for general information in pursuance of rule 127 of the Assembly Rules —

Legislative Assembly of Goa, Daman and Diu

The Goa, Daman and Diu Excise Duty Bill, 1964

(Bill no. 5 of 1964)

A Bill to consolidate and amend the law relating to the levy of a duty of excise on liquor in the Union Territory of Goa, Daman and Diu and for matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth year of the Republic of India as follows:

1. Short title, extent and commencement. — (1) This Act may be called the Goa, Daman and Diu Excise Duty Act, 1964.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the Government may, by notification, appoint and different dates may be notified for different areas.

2. Definitions. — In this Act, unless the context otherwise requires, —

(a) «beer» includes ale, stout, porter and any other fermented liquor usually made from malt;

(b) «to bottle» means to transfer liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture or rectification be employed or not, and includes rebottling;

(c) «country liquor» means liquor manufactured in any part of India;

(d) «denatured» means effectually and permanently rendered unfit for human consumption;

(e) «Commissioner» means the Commissioner appointed under sub-section (1) of section 3;

(f) «duty» means the duty of excise imposed by or under this Act in any of the ways indicated in Section 14, including countervailing duty mentioned in entry 51 of List II in the Seventh Schedule to the Constitution;

(g) «Excise Officer» means the Commissioner or any other officer appointed under sub-section (1) of section 3;

(h) «export» means take out of the Territory to any place in India beyond the limits of the Territory;

(i) «foreign liquor» means all liquor other than country liquor and includes such liquor as may, by notification be declared by the Government as foreign liquor for the purposes of this Act;

(j) «Government» means the Government of Goa, Daman and Diu;

(k) «import» means bring into the Territory from any place in India beyond the limits of the Territory;

(l) «liquor» includes spirits of wine, methylated spirits, spirits, wines, toddy, beer, feni and all liquid

consisting of or containing alcohol other than medicinal and toilet preparations;

(m) «manufacture» includes every process, whether natural or artificial, by which any fermented, spirituous, or intoxicating liquors produced, prepared or blended and also every process for the rectification or redistillation of liquor;

(n) «notification» means notification published in the Official Gazette;

(o) «Official Gazette» means the Goa, Daman and Diu Government Gazette;

(p) «place» includes a house, building, shop, tent, vessel, boat, raft or enclosure;

(q) «prescribed» means prescribed by rules made under this Act;

(r) «proof gallon» means a gallon of a mixture of alcohol and water which at the temperature of 51 Degrees Fahrenheit weighs exactly twelve-thirteenths (12/13) parts of an equal measure of distilled water;

(s) «rectification» includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

(t) «sale» with its grammatical variations and cognate expression includes every transfer otherwise than by way of gift;

(u) «spirits» means any liquor containing alcohol and obtained by distillation, whether it is denatured or not;

(v) «Territory» means the Union Territory of Goa, Daman and Diu;

(w) «toddy» means fermented or unfermented juice drawn from coconut, cajuri or any kind of palm-tree;

(x) «transport» means to move from one place to another within the Territory.

3. Appointment of Excise Officers and delegation of powers.—(1) For the purpose of implementing the provisions of this Act, the Government may appoint a Commissioner and as many Deputy or Assistant Commissioners or other officers as may be considered necessary.

(2) The Government may delegate to the Commissioner all or any of its powers under this Act.

(3) The Commissioner may, subject to the approval of the Government, delegate to any Deputy or Assistant Commissioner all or any of his powers under this Act.

4. Import and export of liquor.—No liquor shall be imported into or exported from the Territory except on the authority of a permit issued by the Commissioner and unless the duty, if any, imposed by or under this Act has been paid or unless a bond has been executed for the payment thereof in the prescribed form and manner.

5. Transport of liquor.—No liquor exceeding such quantity as the Government may, from time to time, prescribe by notification either for the whole of the Territory or for any local area thereof, shall be transported within the Territory except on the authority of and in accordance with the conditions, if any, in a permit issued by the Commissioner.

Provided that unless the Government by notification otherwise directs with respect to any local area, no such permit shall be required when foreign

liquor is transported for genuine private consumption or for sale at any place at which the sale of such liquor is duly licensed or permitted under the provisions of this Act.

6. Removal of liquor from distillery, etc.—No liquor shall be removed from any distillery, brewery, pot still, warehouse or other place of storage established or licensed under this Act unless the duty, if any, payable under this Act has been paid.

7. Manufacture of liquor.—(1) No liquor shall be manufactured or produced or bottled, no tree shall be tapped for toddy and no toddy or juice shall be drawn from any tree or from cashew fruit except under the authority of a licence issued under this Act.

(2) No person shall use, keep or have in his possession any material, still, utensil, implement or apparatus for the purpose of manufacturing any liquor and no distillery, brewery or pot still shall be constructed or worked, save under the authority of a licence issued under this Act.

8. Possession of and transactions in liquor.—(1) No person not being a licensed manufacturer or dealer of liquor shall have in his possession any quantity of liquor in excess of such quantity as the Government may, by notification, prescribe, except under the authority of a permit issued by the Commissioner and in accordance with the conditions, if any, therein.

(2) Every dealer or vendor of liquor shall maintain a full account of his transactions in liquor in the prescribed form.

9. Sale of liquor.—No liquor shall be sold except under the authority of a licence issued under this Act:

Provided that the Government may, by notification, direct that a licence for sale granted under any other law for the time being in force in the Territory may, subject to such conditions as may be specified therein, be deemed to be a licence granted under this Act.

10. Prohibition of transport of liquor.—The Government may, by notification, prohibit the import or export of liquor and the transport of liquor.

11. Establishment of distilleries and ware-houses. The Commissioner may with the previous approval of the Government—

(a) establish a public distillery or authorise the establishment of one or more private distilleries in which liquor may be manufactured under a licence granted under this Act;

(b) establish a public warehouse or authorise the establishment of a private warehouse wherein liquor may be deposited and kept without payment of duty; and

(c) discontinue any public or private distillery or warehouse so established.

12. Levy of Duty.—There shall be levied and collected at such rates and in such manner as may be prescribed by or under this Act, a duty of excise not exceeding the rates set forth in the Schedule, on all liquor manufactured in, or brought into or taken out of the Territory.

13. Mode of Levy.—The duty on liquor leviable under this Act may be levied in one or more of the following ways, namely:—

(a) by way of a duty on the quantity of liquor manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this Act;

(b) by way of a duty on the quantity of liquor imported into or exported from the Territory;

(c) by way of fees on licenses for manufacture, sale, import or export of liquor; and,

(d) by way of a tax on each tree from which toddy is drawn.

14. Recovery of tree tax.—(1) When duty is levied by way of tax on a tree under section 13 the licence under Section 7 shall be granted to a person other than the owner of such tree only on production of the written consent of such owner to the grant of the licence.

(2) When any tax is due in respect of any tree, it shall be recoverable from the tapper or in default by him, from the owner or occupier of the land, unless he proves that the trees were tapped without his consent.

Explanation: In this section, the expression owner includes a person in possession.

15. Licences.—Every licence or permit granted under this Act shall be granted,—

(a) by such officer,

(b) on payment of such fees, if any,

(c) for such period,

(d) subject to such conditions or restrictions, and

(e) in such form and with such particulars, as may be prescribed.

16. Power to cancel licences.—(1) A licence or permit granted under this Act may be cancelled by the Commissioner for good and sufficient reasons to be recorded in writing, after giving an opportunity to the person concerned for making any representation and after considering such representation.

(2) In particular and without prejudice to the generality of sub-section (1), the Commissioner may cancel or suspend any licence or permit granted under this Act,—

(a) if any fee or duty payable by the holder thereof be not duly paid; or

(b) if there is any breach by the holder of such licence or permit, or by his servants, or by any one acting with his express or implied consent on his behalf, of any of the terms or conditions of such licence or permit or of the terms of any agreement executed under section 17; or

(c) if the holder thereof is punished for any offence against this Act, or of any cognizable and non-bailable offence; or

(d) if the conditions of the licence or permit provide for such cancellation or suspension.

(3) The holder of a licence or permit shall not be entitled to any compensation for the cancellation or suspension thereof under this section nor to a refund of any fee paid or deposit made in respect thereof.

17. Agreement.—Every person taking out a licence under this Act may be required to execute an agreement in conformity with the tenor of his licence, and in the form prescribed, and to give such security, if any, for the performance of his agreement as may be prescribed.

18. Measures, weights and testing instruments.—Every person who manufactures or sells any liquor under a licence granted under this Act shall be bound—

(a) to equip himself with such measures, weights and instruments as the Commissioner may require and to keep the same in good condition; and,

(b) on the requisition of any Excise Officer duly empowered in that behalf, at any time to measure, weigh or test any liquor in his possession in such manner as such Officer may require.

19. Prohibition of sale etc. to certain persons.—No licensed vendor and no person in the employ of vendor and acting on his behalf shall sell or deliver any liquor—

(a) to any person apparently under the age of 18 years, or

(b) to any person of unsound mind.

20. Recovery of sums due to Government.—In respect of duty and any other sums of any kind payable to the Government under any of the provisions of this Act or of the rules made thereunder, the officer empowered to levy such duty or require the payment of such sums may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in his hands or under his disposal or control, or may recover the amount by attachment and sale of excisable goods belonging to such person; and if the amount payable is not so recovered he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the appropriate officer for the time being authorised by law to recover arrears of revenue having jurisdiction over the place in which such person resides or conducts his business and the said officer, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

21. Transitional.—(1) Every stockist, dealer or vendor of liquor shall give a declaration in writing to the Commissioner or an officer nominated by him in this behalf, containing detailed particulars and account of the various categories of liquor in his possession or control on the date of coming into force of this Act.

(2) No such liquor shall be sold by him except on payment of duty equal in amount to that leviable on the import of liquor of a like kind, and on the grant of permission to sell the same by the Commissioner or his nominee.

(3) The Commissioner may permit the sale of the whole or part of any such stock of liquor on the deposit of a suitable amount pending the payment of the duty leviable.

22. Power of Government to make rules.—(1) The Government may make rules generally for the purpose of carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may provide for —

(a) regulating the delegation of any power by the Commissioner;

(b) defining the powers and duties of officers of the Excise Department;

(c) regulating the extraction and distillation of toddy and its sale to licensed vendors;

(d) regulating the extraction of cashew juice, the price to be charged for its sale, the distillation of liquor therefrom and its sale;

(e) regulating the import, export, transport or possession of any liquor;

(f) prescribing the mode of and conditions for the grant of licence to manufacture or sell liquor by wholesale or by retail, including conditions as to period of validity of the licence, areas in which it is valid and the procedure to be followed before its grant;

(g) the prohibition of sale of any liquor to any person or class of persons in the circumstances prescribed;

(h) the prohibition of the employment by the licensee of any person or class of persons to assist in his business in any capacity whatsoever;

(i) the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the assembly of persons of bad character in such premises;

(j) regulating the deposit of any liquor in a warehouse and the removal thereof from such warehouse or from any distillery, pot still or brewery;

(k) prescribing the manner of levying or computing the fees payable in respect of any licence, permit or in respect of storage of any liquor;

(l) regulating the time, place and manner of payment of any duty or fee;

(m) prescribing the restrictions under and the conditions on which any licence or permit may be granted;

(n) fixing of the days and hours during which any licensed premises may or may not be kept open, and the closure of such premises on special occasions;

(o) regulating the form of accounts to be maintained and the returns to be submitted by licensees;

(p) declaring the process by which spirits manufactured in India shall be denatured and for causing such spirit to be denatured through the agency or under the supervision of Excise Officers;

(q) providing for the destruction or other disposal of any liquor deemed to be unfit for use;

(r) regulating the disposal of articles confiscated and the sale proceeds thereof.

23. Power to enter and inspect place of manufacture and sale. — The Commissioner or any Excise Officer not below such rank as may be prescribed, may, —

(a) enter and inspect at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores any liquor;

(b) enter and inspect at any time within the hours during which sale is permitted and at any other time during which the same may be open, any place in which any liquor is kept for sale by any person holding a licence under this Act;

(c) examine any book, account, or register or examine, test measure or weigh any materials, stills, utensils, implements, apparatus or liquor found in any such place as is referred to in clauses (a) and (b) above; and,

(d) seize any measures, weights or testing instruments which he has reason to believe to be false.

24. Power of certain officers to investigate into offences. — (1) Any officer of the Excise Department not below such rank as may be prescribed may investigate into any offence punishable under this Act committed within the limits of the area in which such officer exercises jurisdiction.

(2) Any such officer may exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in respect of an investigation into a cognizable case under the provisions of the Code of Criminal Procedure 1898 and, if specially empowered in that behalf by the Government, such officer may for reasons to be recorded by him in writing, stop further proceedings against any person concerned in any such offence into which he has investigated.

25. Power of seizure and detention. — Subject to such restrictions as may be prescribed, any officer of the Excise, Police, Customs or Land Revenue Department not below such rank as may be prescribed, and any other person duly authorised in this behalf by the Government may seize and detain any liquor or other article which he has reason to believe to be liable to confiscation under this Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such liquor or article to be or to be concealed.

26. Search Warrants. — If any Magistrate upon information given by any Excise or Police officer or any other person has reason to believe that an offence under this Act has been, is being or is likely to be committed, he may after recording the information in writing signed by the informant, issue a warrant for the search of any place in which he has reason to believe that any liquor or any utensil, implement, apparatus or materials, in respect of which such offence has been, is being, or is likely to be committed, is kept or concealed.

27. Power of Excise Officer to search without warrant. — (1) Whenever an Officer of the Excise Department not below such rank as may be prescribed has reason to believe that an offence punishable under this Act has been, is being or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence, he may after recording his reasons and grounds of his belief, at any time, by day or night, enter and search such place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act.

(2) Any such officer may arrest any person found in such place whom he has reasons to believe to be guilty of any offence under this Act.

Provided that every person arrested under this section shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance either before a Magistrate or an Excise Officer.

28. Duty of officers of certain departments to report offences and to assist Excise Officers.—Every Officer of the Police, Customs and Land Revenue Departments shall be bound to give immediate information to an officer of the Excise Department of any breach of any of the provisions of this Act which may come to his knowledge, and to aid any officer of the Excise Department in carrying out the provisions of this Act upon request made by such officer.

29. Duty of officer in charge of police station to take charge of article seized.—Every officer in charge of a police station shall take charge of and keep in safe custody, pending the orders of a Magistrate or the Excise Commissioner or an Excise Officer duly empowered in that behalf, all articles seized under this Act which may be delivered to him; and shall allow any officer of the Excise Department who may accompany such articles to the police station or may be deputed for the purpose by his superior officer, to affix his seals to such articles, and to take samples of or from them. All samples so taken shall also be sealed with the seal of the officer in charge of the police station.

30. Penalty for contravention of provisions.—Whoever, in contravention of this Act, or of any rules or order made thereunder, or of any licence or permit obtained under this Act, —

(a) imports, exports, transports or possesses liquor; or

(b) manufactures, produces or bottles liquor; or

(c) constructs or works any distillery, brewery or pot still; or

(d) uses, keeps, or has in his possession any materials, still, utensils, implements or apparatus whatsoever for the purpose of manufacturing liquor; or

(e) sells liquor; or

(f) draws toddy from any tree, shall on conviction before a Magistrate be punished for each such offence with a fine which may extend to one thousand rupees or imprisonment for a term which may extend to one year or with both.

Provided that in respect of any offence under clause (f), the amount of fine may be such lower figure as may be prescribed.

31. Penalty for certain acts or omissions by holders of licence.—Whoever, being the holder of a licence or permit granted under this Act or being in the employ of such holder and acting on his behalf, —

(a) fails to produce such licence or permit on demand by any Excise Officer or any other officer duly empowered to make such demand; or

(b) wilfully does or omits to do anything in breach of any of the conditions of his licence or permit not otherwise provided for in this Act; or

(c) wilfully contravenes any rule made under section 22 of this Act; or

(d) permits drunkenness disorderly conduct, riot or gambling in any place in which any liquor is sold or manufactured; or

(e) permits persons of notoriously bad character to meet or remain in any such place, shall on conviction before a Magistrate be punished for each such offence with fine which may extend to five hundred rupees or with imprisonment which may extend to three months or with both.

32. Penalty for certain acts by holders of licence for sale or manufacture.—Whoever, being the holder of a licence for the sale or manufacture of liquor under this Act, or being in employ of such holder acting on his behalf, —

(a) mixes or permits to be mixed with the liquor sold or manufactured by him any noxious drug or any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength;

(b) sells or exposes for sale foreign liquor which he knows or has reason to believe to be country liquor;

(c) marks any bottle or its cork, or any case, package or other receptacle containing liquor, manufactured from rectified spirit or country liquor with the intention of causing it to be believed that such bottle, case package or other receptacle contains foreign liquor, shall on conviction before a Magistrate be punished for each such offence with fine which may extend to five hundred rupees or with imprisonment which may extend to three months or with both.

33. Penalty for possession of contraband liquor.—Whoever, without lawful authority has in his possession any quantity of liquor knowing the same to have been unlawfully imported, transported or manufactured, or knowing that the prescribed duty has not been paid thereon, shall on conviction before a Magistrate be punished with fine which may extend to one thousand rupees or with imprisonment which may extend to six months or with both.

34. Vexatious search, seizure, etc. by Officers.—(1) Any Excise Officer or other person exercising powers under this Act, or under the rules made thereunder, who, —

(a) without reasonable ground of suspicion searches or causes to be searched any house, boat or place;

(b) vexatiously and unnecessarily detains, searches or arrests any person;

(c) vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(d) commits, as such officer, any other act to the injury of any person, without having reason to believe that, such act is required for the execution of his duty;

shall, for every such offence be punishable with fine which may extend to two thousand rupees.

(2) Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with fine which may extend to two thousand rupees or with imprisonment for a term which may extend to two years or with both.

35. Penalties for offences not otherwise provided for.—Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule or order made under this Act, and not otherwise provided for therein shall be punished for each such act or omission with fine which may extend to one thousand rupees.

36. Presumption as to commission of offence in certain cases.—In every prosecution for an offence punishable under this Act, it shall be presumed until

the contrary is proved, that the accused person has committed such offence in respect of any liquor, or any still, utensil, implement, or apparatus whatsoever for the manufacture of liquor or any such materials as are ordinarily used in the manufacture of liquor, for the possession of which he is unable to account satisfactorily; and the holder of a licence or permit under this Act shall be punishable, as well as the actual offender, for any offence committed by any person in his employ and acting on his behalf as if he had himself committed the same, unless he established that all due and reasonable precautions were exercised by him to prevent the commission of such offence.

37. Confiscation. — (1) In any case in which an offence has been committed under this Act, the liquor, materials, still, utensil, implement or apparatus in respect of which such offence has been committed shall be liable to confiscation.

(2) Any liquor lawfully imported, exported, transported, manufactured, had in possession or sold along with, or in addition to, any liquor liable to confiscation under this Section, and the receptacles, packages and coverings in which any such liquor, materials, still, utensil, implement or apparatus as aforesaid is or are found, and the other contents, if any, of the receptacles or packages in which the same is or are found, and the animals, carts, vessels or other conveyances used in carrying the same, shall likewise be liable to confiscation.

Provided that no such animal, cart, vessel, or other conveyances shall be so liable to confiscation if the owner thereof, is not the owner of the articles thereby removed and establishes that he had no reason to believe that such offence was being or was likely to be committed.

(3) When anything mentioned in sub-section (1) and (2) is found in circumstances which afford reason to believe that an offence under this Act has been committed in respect of or by means thereof, or when such offence has been committed and the offender is not known or cannot be found, the Commissioner may order confiscation of the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal in question or without hearing the person, if any, claiming any right thereto, and considering the evidence, if any, which he produces in support of the claim.

Provided further, that if the thing in question is liable to speedy and natural decay, or if the Commissioner is of the opinion that the sale of the thing or animal in question would be for the benefit of its owner, he may at any time direct it to be sold; and the provision of this section shall, so far as may be, apply to net proceeds of such sale.

(4) When anything is confiscated under sub-sections (1) or (2) above, it shall thereupon vest in the Government.

38. In every case in which, under this Act, anything is liable to confiscation and penalty, such confiscation and penalty may be ordered, —

(a) without limit by the Commissioner, or

(b) upto confiscation of goods not exceeding five hundred rupees and imposition of penalty not exceeding fifty rupees by such other Excise Officers

as the Government may, from time to time, empower in that behalf.

39. Fine in lieu of compensation. — Whenever confiscation is authorised by this Act, the officer ordering the same may give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit. Payment of the fine does not absolve the owner of the goods from the payment of duties and other charges prescribed in this Act.

40. Appeals. — (1) Any person deeming himself aggrieved by any decision or order passed by any Excise officer under this Act or the rules made thereunder may, within three months from the date of such decision or order, appeal therefrom to the Commissioner, or, where the decision or order was passed by the Commissioner, to the Government. The Commissioner or the Government may thereupon make such further inquiry and pass such order as he or it thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation or penalty than has been adjudged against him in the original decision or order.

(2) Every order passed in appeal under this section shall, subject to the power of revision conferred by section 41, be final.

41. Revision by Government. — The Government may, on the application of any person aggrieved by any decision or order passed under this Act, or the rules made thereunder, by any Excise officer or by the Commissioner and from which no appeal lies, reverse or modify such decision or order.

42. Exemptions. — (1) Where in the opinion of the Government reasonable grounds exist for doing so, the Government may by notification and subject to such conditions and restrictions as it may impose, exempt any person or class of persons or any liquor from all or any of the provisions of this Act or of rules made thereunder either throughout Goa, Daman and Diu or in any specified part thereof or for any specified period or occasion.

(2) For the removal of doubts it is hereby declared that nothing in this Act shall apply to the import, export or transport of liquor or other articles dealt with by any law relating to Customs or Central Excise.

43. Publication of rules and notifications. — All rules made and notifications issued under this Act shall be published in the Official Gazette and shall thereupon have effect from the date of such publication or from such other date as may be specified in that behalf.

44. Bar of certain suits. — (1) No suit shall lie in any civil court against the Government or any officer or person for damages for any act in good faith done or intended to be done in pursuance of this Act.

(2) No civil court shall try any suit which may lawfully be brought against the Government in respect of anything done or alleged to be done in pursuance of this Act unless the suit is instituted within six months after the date of act complained of.

45. Repeal. — (1) On the commencement of this Act, any law in force in the Union Territories of Goa,

Daman and Diu authorising taxes and duties on manufacture and sale of liquor or providing for any matter for which provision is made in this Act, shall stand repealed.

(2) The provisions of the General Clauses Act, 1897 shall apply to the repeal under subsection (1) as if the law referred to therein were a Central Act.

46. Power to remove difficulties.—If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

SCHEDULE

(See Section 12)

A

Rates of duty on liquor manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licenced or established under the Act:

(1) Brandy, whisky, gin and rum	Rs. 32 per proof gallon
(2) Milk Punch and other wines	Rs. 12 per bulk gallon
(3) Beer	Rs. 2 per bulk gallon
(4) Country liquor	Rs. 4 per proof gallon
(5) Blending of country liquor excluding duty on its manufacture	Rs. 3 per bulk gallon
(6) Rectified spirit or absolute alcohol	Rs. 4 per proof gallon

B

Rates of duty on import of liquor:

(1) Mollasso Anrack	Rs. 12 per bulk gallon
(2) Brandy, whisky, gin and rum	Rs. 40 per proof gallon
(3) Milk Punch and other wines	Rs. 18 per bulk gallon
(4) Beer	Rs. 3 per bulk gallon
(5) Rectified spirit or absolute alcohol	Rs. 6 per bulk gallon
(6) Denatured spirit	Rs. 2 per bulk gallon

C

Rates of duty on export of liquor:

(1) Brandy, whisky, gin and rum	Rs. 3 per bulk gallon
(2) Blended country liquor	Rs. 6 per bulk gallon
(3) Country liquor	Rs. 4 per bulk gallon

D

Rates of fees on licences per year:

I. Manufacture:

- (1) For manufacturing foreign brand liquor: Rs. 500/-.
- (2) For manufacturing beer: Rs. 250/-.
- (3) For manufacturing rectified spirit or absolute alcohol or both: Rs. 200/-.
- (4) For manufacturing country liquor: each still: Rs. 13/-.
- (5) For blending of country liquor: Rs. 150/-.
- (6) For bottling of foreign brand liquor: Rs. 100/-.

II. Sale:

- (1) For wholesale vendors of liquor: Cities Rs. 1200/-, Towns Rs. 800/- and Villages Rs. 500/-.
- (2) For retail vendors of liquor: Cities Rs. 400/-, Towns Rs. 300/- and Villages Rs. 200/-.

Explanation.—For the purposes of the above:

- (a) «Cities» means municipal areas of Panjim, Margão, Mapuça, Vasco da Gama, Daman and Diu.

(b) «Towns» means municipal areas of Ponda, Bicholim, Valpoi, Pernem, Sanguem, Quepem, Chauri and Curchorem.

(c) «Villages» means all other parts of Goa, Daman and Diu.

III. Import and Export:

For each permit for import or export of liquor: Rs. 2/-.

IV. Miscellaneous:

- (1) For retail vendors of liquor for keeping the shops open up to two hours after the prescribed time of closing: a surcharge of 50% of the licence fee.
- (2) For an occasional licence for retail vendors of liquor: First day Rs. 10/-, next 4 days Rs. 6/- per day, next 15 days Rs. 4/- per day, next 40 days Rs. 2-50 Ps. per day and next 60 days Rs. 1-50 Ps.

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Tree tax per year:

- (1) Coconut tree Rs. 10/-, Cajuri and date trees Rs. 7/- in Goa and Daman and Rs. 5/- in Diu.

Financial Memorandum

1. The Bill brings under its perview all matters connected with import, export, transport, manufacture, sale and possession of foreign and country liquor and seeks to impose a duty of excise and licence fees thereon.

2. The new financial commitments will be mostly on the additional staff to be employed for the implementation and enforcement of the provisions of the Act and this is estimated at about Rs. 80,000. The revenue to be derived from the excise duty imposed under the Act is estimated at about Rs. 52,50 lakhs per year. This includes Rs. 9,50 lakhs, now being collected by way of tree-tax, cashew juice distillation fees, price fetched in the auction of exclusive right for distillation and sale of country liquor in Daman and Diu.

A Department of Excise has been already set up by order 1/1/63-Excise, dated the 27th September 1963, with a nucleus staff to deal only with limited and specific matters relating to the production and movement of liquor into and out of this Union Territory. In this Department was absorbed a large number of guards and Class IV personnel rendered surplus in the old Customs Department. Provision is to be made for strengthening the staff with sufficient supervisory and field staff for discharging the onerous duties under the Act and effective collection of excise revenue. The following is the estimated requirement of additional staff:—

- 1 Assistant Commissioner
- 1 Excise Officer
- 1 Stenographer
- 10 Inspectors
- 13 L. D. Clerks.

Memorandum of Delegated Legislation

As usual in all legislation, the Bill in section 22 confers on the Government the power to make Rules on various matters, for carrying out the provisions of the Bill.

Under section 3 power is given to the Government to delegate to the Commissioner all or any of its powers under the Bill and authorise him to delegate to any of his subordinate officers all or any of his powers.

Power is given to the Government to grant exemption to any person or class of persons or any liquor from all or any of the provisions. The Bill also gives the Commissioner and other Excise Officers empowered by the Government in that behalf, power to compound offences and to grant option to the owner of the goods liable to confiscation, to pay a fine, in lieu of confiscation. All these are necessary for the smooth working of the provisions of the Bill.

Statement of objects and Reasons

The object of the Bill is to provide for the levy of a duty of excise on the manufacture, sale, possession, import, export or transport, of liquor in this Union Territory.

The Bill is a consolidating and amending measure. Excise duty in some form or other is already in vogue in this territory. Taxes and fees are being levied for the tapping of palmtrees and distillation of cashew juice, as well as for granting exclusive right of distillation, if the Government so decides, as has been done, in relation to Daman and Diu. There was also a system of levying industrial tax on vendors of foreign and country liquor. The whole scheme is not however uniform and it is necessary to consolidate the law and to rationalise the tax structure on modern lines.

Further, it is necessary to provide for a systematic levy of a duty of excise on liquor as is done in other part of India. Firstly, it is necessary to raise resources in addition to other taxation measures to meet the growing plan and non-plan expenditure. Secondly, it is necessary to control indirectly the excessive use of liquor. The evil effects of such excessive use are well known and the need to check it as far as possible is obvious. This can best be done by regulating the manufacture, import, sale and possession of liquor as has been done in the Bill.

It is also clear that in the absence of a law like this, unhealthy trade practices in liquor and diversion of liquor to the border States will develop.

The Administrator has recommended the introduction and consideration of this Bill under section 23 of the Union Territories Act, 1963.

DAYANAND B. BANDODKAR
CHIEF MINISTER

ASSEMBLY HALL

Panjim, July 17, 1964

S. BALAKRISHNAN

Secretary to the Legislative
Assembly of Goa, Daman
and Diu.